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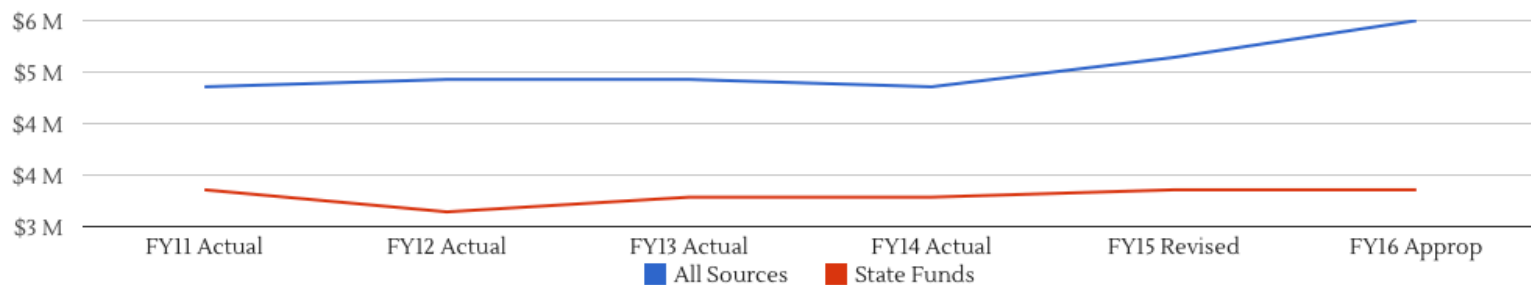
The State Auditor is the elected, independent auditor of the state. The mission of the Office of the State Auditor is to provide Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government. This has helped Utah to be recognized as one of the best managed states, having financially strong and well-run state and local governments.



\$6 M

FY 2016 Appropriation

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Base Budget Recommendation

The Legislative Fiscal Analyst recommends a Fiscal Year 2016 base budget of \$5,827,600 from all sources for Office of the State Auditor. This is a 2.1 percent increase from Fiscal Year 2015 appropriated amounts from all sources. The total includes \$3,522,700 from the General/Education Funds, a reduction of 0.3 percent from current appropriations.

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's [Comprehensive Annual Financial Reports](#).

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Statute

The Office of the State Auditor audits public accounts--primarily state funds--by authority of the Utah Constitution and the Utah Code. The following laws govern the activities of the State Auditor:

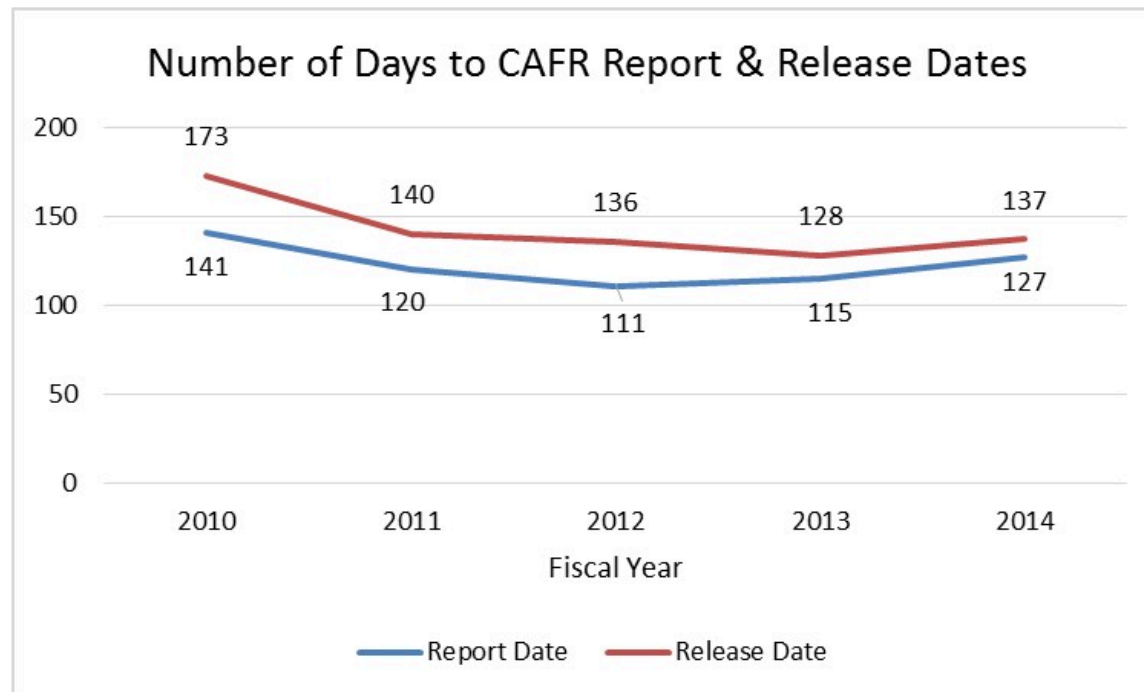
- [Utah Constitution, Article VII](#): The State Auditor shall "hold office for four years beginning on the first Monday of January next after their election" ([Section 1](#)). The State Auditor "shall be 25 years of age or older at the time of election." No person is eligible for the Office of the State Auditor "unless at the time of election that person is a qualified voter and has been a resident citizen of the state for five years next preceding the election" ([Section 3](#)). The auditor must "perform financial post audits of public accounts" ([Section 15](#))
- [UCA 51-2a-203](#) requires the Auditor to receive local government accounting reports.
- [UCA 51-2a-301](#) requires the Auditor to review local government accounting reports and conduct additional inquiries or examinations of financial reports.
- [UCA 51-2a](#) and [67-3](#) require the Auditor to withhold and release funds for local government non-compliance.
- [UCA 67-3](#) further requires the Auditor to prepare and supply financial reporting and budget forms, analyze and evaluate accounting, budgeting, and reporting of local governments, make information available to local governments, prepare instructional materials and provide training, establish accounting and auditing guidelines for local governments, and maintain a state legal compliance audit guide and uniform accounting manual.
- [UCA 59-2-1603](#) requires collection and disbursement of funds for the Property Tax Valuation Agency Fund.
- [UCA 63G-9-201](#) places the State Auditor on the Board of Examiners.

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As a measure of quality control and adherence to auditing standards, the Office undergoes an external peer review every three years. In the most recent peer review, performed in April 2014 by the National State Auditors Association, the Office received a clean or unmodified opinion. The Office has received clean opinions in each peer review for over 30 years.

Number of Days to CAFR Report and Release Dates

Financial reports are most useful when issued in a timely manner. It is the goal of the Office of the State Auditor to maintain high quality in audit performance while also working with the State Division of Finance to issue the State of Utah's Comprehensive Annual Financial Report (CAFR) as quickly as possible. Utah currently is among the fastest states in the nation to issue a CAFR. This table represents the timeliness of completing the CAFR audit procedures (Report Date) and also the issuance of the CAFR (Release Date).



Historically, approximately 66 percent of the Office's budget comes from the General Fund. Dedicated credit collections come from state agencies for auditing services; approximately one percent of total dedicated credit revenues is made up of collections from CPA firms that audit local governments.

Intent Language



The Office is personnel intensive. In the average year, approximately 92 percent of expenditures are for personnel services.

Appropriation Type:

Operating and Capital Budgets

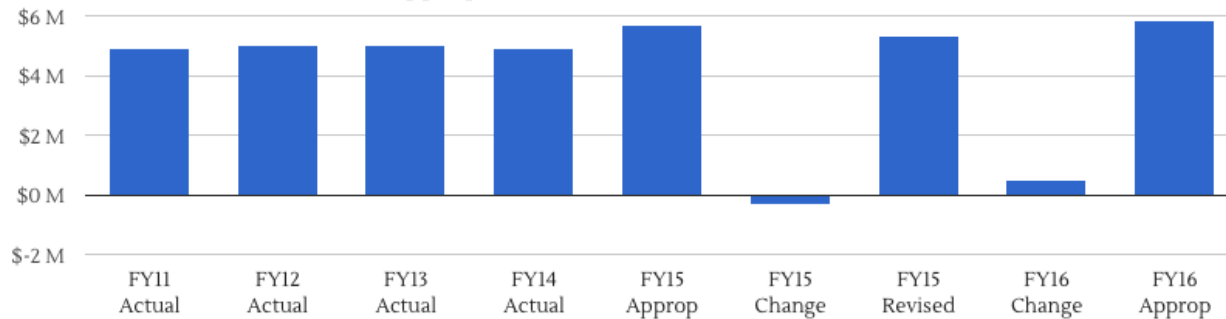
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Line Item

Funding Source

Expenditure Category

Appropriation History by Line Item



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Line Items	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY15 Change	FY15 Revised	FY16 Change	FY16 Approp
State Auditor	4,889,000	4,992,100	5,001,000	4,926,000	5,710,500	(361,100)	5,349,400	478,200	5,827,600
Total	\$4,889,000	\$4,992,100	\$5,001,000	\$4,926,000	\$5,710,500	(\$361,100)	\$5,349,400	\$478,200	\$5,827,600

Fees

Fee Name	Rate
CPA training for local government audits	\$75
Auditing Services*	Actual Cost

* Mouseover for previous year rate.

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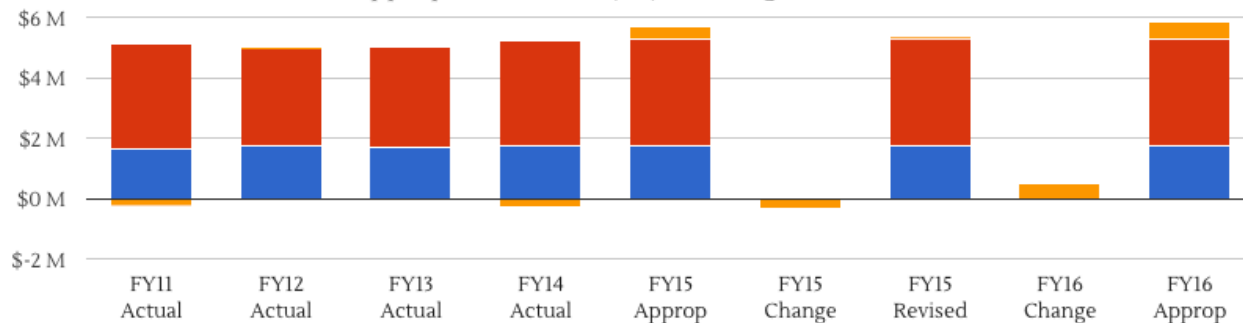
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Line Item

Funding Source

Expenditure Category

Appropriation History by Funding Source



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Sources of Finance	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY15 Change	FY15 Revised	FY16 Change	FY16 Approp
General Fund	3,473,600	3,217,700	3,351,000	3,440,100	3,522,700	0	3,522,700	0	3,522,700
General Fund, One-time	0	0	0	6,000	11,900	0	11,900	(11,900)	0
Dedicated Credits Revenue	1,646,300	1,726,600	1,665,900	1,764,600	1,756,200	0	1,756,200	0	1,756,200
Beginning Nonlansina	228,800	459,700	411,900	427,800	419,700	292,800	712,500	(58,600)	653,900
Closing Nonlansina	(459,700)	(411,900)	(427,800)	(712,500)	0	(653,900)	(653,900)	548,700	(105,200)
Total	\$4,889,000	\$4,992,100	\$5,001,000	\$4,926,000	\$5,710,500	(\$361,100)	\$5,349,400	\$478,200	\$5,827,600

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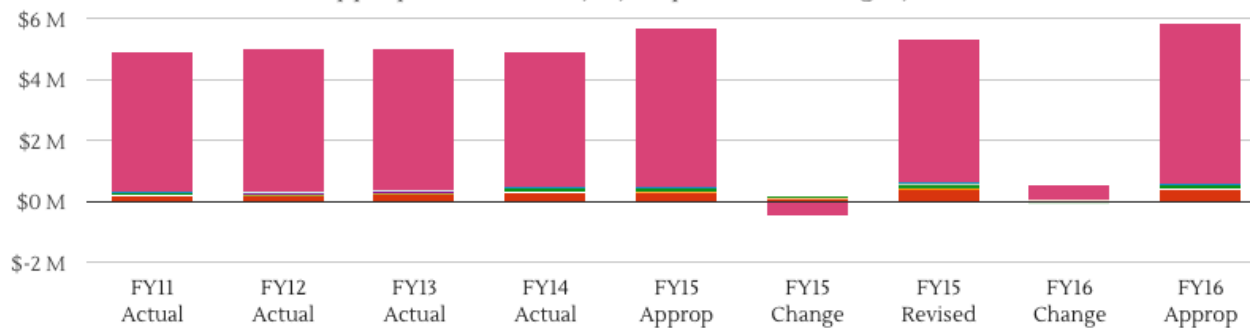
Display By:

Line Item

Funding Source

Expenditure Category

Appropriation History by Expenditure Category



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Categories of Expenditure	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY15 Change	FY15 Revised	FY16 Change	FY16 Approp
Personnel Services	4,595,900	4,718,200	4,677,000	4,461,700	5,256,900	(503,300)	4,753,600	526,200	5,279,800
In-state Travel	6,100	6,100	9,500	8,100	15,000	(5,000)	10,000	0	10,000
Out-of-state Travel	16,800	18,900	13,500	15,300	19,000	(1,000)	18,000	0	18,000
Current Expense	183,600	181,000	239,000	311,200	291,000	79,000	370,000	13,100	383,100
DP Current Expense	86,600	59,500	56,800	129,700	118,600	30,200	148,800	(12,100)	136,700
DP Capital Outlay	0	8,400	5,200	0	10,000	39,000	49,000	(49,000)	0
Total	\$4,889,000	\$4,992,100	\$5,001,000	\$4,926,000	\$5,710,500	(\$361,100)	\$5,349,400	\$478,200	\$5,827,600